



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON 25

B-114365

APR 8 1957

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57-1217

Honorable Allen W. Dulles
Chairman, Central Intelligence
Agency

Dear Mr. Dulles:

We have long recognized the need for a General Accounting Office Manual which would include the several types of regulatory material other than decisions currently issued to the departments and agencies, having in mind that such a manual would provide a more uniform and useful medium through which the Comptroller General would issue regulations and instructions. Moreover, our feeling has been that the needs of all Government agencies whose actions are governed to some extent by General Accounting Office directives, as well as the needs of individuals and private concerns having business with the Federal Government, could be better served if such a manual were available for their guidance.

The purpose of this letter is to advise you that we are preparing a loose-leaf manual known as the "General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies," which we believe will accomplish these objectives. Sample copies containing several titles of the proposed Manual are enclosed for the information of your agency. These copies include the Introduction, which describes the scope of each of the nine titles that will eventually be included, and explains the organization of the Manual and the plans for distribution and revision. Copies of this Manual and the individual titles will be furnished each agency without cost based upon its reasonable needs. Should an agency's needs exceed the regular distribution, which is made without cost, special arrangements may be made for printing the additional supply at agency expense.

This Manual will be the official medium through which the Comptroller General will promulgate (1) accounting principles, standards, and related requirements, and illustrative accounting procedures and methods for the guidance of Federal agencies, (2) uniform procedures for use by Federal agencies, and (3) regulations governing the relationships of the General Accounting Office with other Federal agencies, and with individuals and private concerns doing business with the Government.

Basically, the Manual will incorporate and supersede material heretofore issued as General Regulations, Accounting Systems Memoranda, Circular Letters, Bulletins, and Accounting Principles Memoranda. Generally, the regulatory material contained in the initial issuance of

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each title will be confined to a codification of instructions currently in effect, without material change. However, in those instances where material changes in the instructions are necessary, such changes will be identified when the title is issued. Since subsequent changes in regulations and instructions will be issued as manual revisions, reprints of instructions will no longer be published in the appendices to the bound volumes of the decisions of the Comptroller General.

The first segment to be issued will include Titles 1, 2 (Part 1), 3 and 7, which are contained in the enclosed sample, and possibly certain others. However, since the text does not give effect to certain regulations and circulars issued since July 3, 1956, some of the material will be brought up to date before final publication.

We are ready to place the order for printing the number of copies of the first segment of the Manual which will be required for general distribution. It is recognized that the needs for the Manual will vary in the different agencies. Accordingly, there is enclosed a questionnaire requesting a reasonably firm estimate of your requirements for all titles of the Manual for use by your agency. In order that we may complete our plans for printing and distribution, it is requested that this questionnaire be completed and returned to the Office of Administrative Services, U. S. General Accounting Office, Washington 25, D. C., as soon as possible and in no event later than May 1, 1957.

In order to avoid some of the problems usually encountered in distributing a manual of this type and at the same time minimize distributional costs, we have concluded that it will be desirable for each department, agency, or major bureau to designate a central control point where delivery of the Manual and subsequent revisions will be made, and through which inquiries relating to requirements and distribution will be channeled. We will appreciate your cooperation in designating an organization to act in this capacity in your agency and in providing us with the address information specified in the questionnaire.

Arrangements may be made with the Office of Administrative Services for obtaining additional copies of this letter and a limited number of the sample copies of the Manual to acquaint your various organizational levels with the Manual and assist them in determining their needs.

In the near future a representative of this Office, currently assigned to work with your agency, will consult with your officials and advise regarding the questionnaire.

Sincerely yours,

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Joseph Campbell
Comptroller General
of the United States

Enclosures